(SRI H. R. KESHAVAMURTHY)

In view of this, may I know wheter the Government proposes to postpone the further taxation measures ?

MR SPEAKER.—It is not a clarification.

SRI SANJEEVANATHA IKALA.—The committee wants the abolition of certain boards and committees.

SRI B. D. JATTI.—If the Government comes to the conclusion that the present number of committees and boards is more, Government will consider the the question of reducing the number of committees or boards or the personnel or the members.

Mysore Buildings Tax Bill, 1962.

Motion to consider.

SRI B. D. JATTI (Minister for Finance).—Sir, I beg to move:

"That the Mysore Buildings Tax Bill, 1962, be taken into consideration."

MR. SPEAKER.—Motion moved:

"That the Mysore Buildings Tax Bill, 1962, be taken into consideration."

† SRI G. V. GOWDA.—Sir, I rise to a point of order. Sir, this Mysore Buildings Tax Bill, 1962, seeks to tax the buildings situated in the places mentioned in the schedule. We have already enacted in 1959 the Mysore Village Panchayats and Local Boards Act empowering the local bodies to levy taxes in buildings. Article 246 of the Constitution empowers the State Legislature to legislate with respect to any of the matters enumerated in List II. In List II under entry 49, the State Government. When once the Government has enacted a law levying taxes on buildings under entry 49, List II of the Seventh Schedule, is it open to the Legislature again to bring another legislation to tax the same item enumerated under entry 49 ?

MR. SPEAKER.—Is it a question of constitutional incompetence or exhaution of powers once given ? If he says that the Legislature is not competent at all under any circumstance, that is one point. If on the other hand, he says that it is question of exhaustion of power but that the legislature is competent, then its competence is there.

SRI G. V. GOWDA.—Once the power is exercised, we cannot take recourse to it a second time under the Constitution.

MR. SPEAKER.—Does the Consitution provide for exhaustion of these rights ?

SRI G. V. GOWDA.—Government can make laws with respect to matters ancillary or subsidiary to the enactment already made. For instance, I may quote from 475 of 'Basu's Shorter Constitution of india.

> "When a question of *vires* of any enactment is raised, it is to be seen whether, looking at the legislation as a whole, it can be said to be a legislation substantially with respect to any of the Entries in the List. Once it is held that it does, legislative power conferred by that Entry will extend to all ancilliary or subsidiary matters which may fairly and reasonably be said to be comprehended in that topice of legislation."

Therefore, I am taking this stand. The Constitution does not give us power to enact for the second time on the same matter.

MR. SPEAKER.—Is there any provision in the Constitution which says that the Legislature is competent to enact laws only once. I may invite the attention of the Hon'ble Member to article 246 of the Constitution which says:

> "(3) Subject to clauses (1) and (2), the Legislature of a State... has exclusive power to make laws for such State ..."

I will request the Hon'ble Member to mark the word 'laws'. The word is used in plural.

† Sri ANNARAO GANAMUKHI.—Sir, I should like to submit that the whole argument of my friend Sri Venkatai Gowda seems to be fallacious. There are three Lists in the Seventh Schedule and the Central Government and the State Government have been allotted distinct fields of legislation. Under article 246 the State has been given some powers to legislate upon the entries which find a place in List II. Therefore, when once it legislates it doed not exhaust its powers. It has got full powers to legislate again on the same matters. Some powers have been given to the municipalities, taluk boards and village panchayats to levy taxes on certain properties and lands and buildings, but that does not mean that it has exhausted all its powers. After all, the State has got every power and because it has given certain power to a local body, it does not follow that it has exhausted its powers and that it is debarred from legislating on the matters on which the local bodies have levied taxes. There is no constitutional bar whatsover as argued by my friend Sri Venkatai Gowda.

Mr. SPEKER.—There is a very interesting point which the Hon. Member has raised. Will he kindly look into the authorities and tell us something tomorrow ?

ಶ್ರೀ ಕೆ. ಪಿ. ರೇವಣ್ಣಸಿದ್ದಪ್ಪ.—ಟ್ಯಾಕ್ಸ್‌ಗಳನ್ನು ಹಾಕಿ ಹಾಕಿ ಜನರಿಗೆ ಬೇಜಾರಾಗಿದೆ; ನಮಗೂ ಬೇಜಾರಾಗಿದೆ. ಜನರಿಗೆ ಏನು ತೆರಿಗೆ ಹಾಕಿದೆ ಯೆಂಬುದೇ ಗೊತ್ತಾಗಲೂ ಅವಕಾಶ ಕೊಟ್ಟಿಲ್ಲ. ಅಲ್ಲದೆ, ಈ ತೆರಿಗೆಯ ವಿಷಯದಲ್ಲಿ ನಾವೂ ಏನು ಹೊಸದಾಗಿ ಹೇಳಬೇಕೆಂಬುದೇ ತಿಳಿಯದಾಗಿ ಹೊಸ ಪದಗಳನ್ನು ಹುಡುಕಬೇಕಾಗಿದೆ.

Mr. SPEAKER.—The House will adjourn to meet again tomorrow at 1 p. m.

The House adjourned at Forty Minutes past Five of the Clock to meet again at On : of the Clock on Thursday, the 20th September 1962.